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IN THE

Supreme Court of the United States

October Term, 1985

ATLANTIC RICHFIELD COMPANY; ARCO PIPE LINE COMPANY; EXXON CORPORATION; EXXON PIPELINE COMPANY; BP ALASKA INC.; SOHIO ALASKA PETROLEUM COMPANY; and SOHIO PIPE LINE COMPANY,

Appellants,

vs.

STATE OF ALASKA, *et al.*,

Appellees.

On Appeal From the Supreme Court of Alaska

BRIEF IN OPPOSITION TO MOTION TO DISMISS

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BRIEF IN OPPOSITION TO MOTION TO DISMISS

Alaska's Motion to Dismiss or Affirm ("M.D.") shows that it will not address and cannot avoid the issue that makes this case unmistakably worthy of the Court's plenary consideration: the consequences for the historic free trade policy of the Commerce Clause of accepting Alaska's rationale for its Oil Tax. Alaska's arguments confirm that it claims the right to arrogate to itself for income taxation all the profit that results when crude oil originating in Alaska is sold in other states — even though that same profit is properly subject to tax, and is taxed, in other states as well. If Alaska may do that, every state may similarly tailor its taxes, similarly burden its principal export, and similarly enrich itself.[1]

I. ALASKA'S ARGUMENTS IGNORE THE COMPETING RIGHTS OF OTHER STATES TO TAX A SHARE OF APPELLANTS' PRODUCTION INCOME.

The Supreme Court of Alaska knew that Alaska could not properly tax 100% of interstate production income that other states are entitled to tax by apportionment, and sought to save the Oil Tax by denying that Alaska was taxing 100%. App. 35a. Appellants' Jurisdictional Statement showed that this reasoning was an evasion of the issue and could not be sustained. J.S. 14-18. Implicitly conceding that appellants were right, and that the judgment of the Alaska Supreme Court cannot be defended on the basis of what that court said, Alaska now boldly takes the position that it does not matter if Alaska takes for itself 100% of

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[1] Alaska indignantly denies that it has been enriched, and asserts that the $184 billion surplus which it projected from its taxes was "for increases in Alaska's Permanent Fund which derives from royalty receipts." M.D. 27 n.38. This is untrue, as can be seen from the projection itself, a copy of which is included as Exhibit A. As correctly stated in the Jurisdictional Statement, column 7 shows a balance of $184 billion in the General Fund. The balance in the Permanent Fund is shown in Column 8: it is an *additional* $13 billion. The projection was made in late 1979 or early 1980 for Fiscal Year 1981 (which ran from July 1980 to June 1981), again contrary to Alaska's indignant protestation. Equally false is Alaska's denial that it reduced tax rates on local businesses. M.D. 25 n.36. Compare 1975 SLA Ch. 70, § 1 with 1981 SLA Ch. 116, § 3-4. And Alaska's suggestion that, even without the Oil Tax, appellants would have paid a high share of Alaska's taxes, M.D. 10 n.19, assumes implausibly that without the Oil Tax Alaska would still have repealed its personal income tax, school tax, and business license tax.

production income from wells in Alaska. M.D. 11-13. On the contrary, the State now says, the Constitution allows Alaska to take 100%, even though other states also have the right to tax and even though the inevitable consequence is multiple taxation.[2]

Alaska argues that it may tax 100% of appellants' production income on the ground that all of the income, as a matter of law, was "earned in Alaska." M.D. 7, 11, 13. The obvious question is — Why? Why is income that results from crude oil sales in California and Texas earned, entirely, in Alaska? Why is income from crude oil that would never have been produced except for the skill and labor of appellants' employees throughout the country earned, entirely, in Alaska? Why is income from the sale in California of crude oil that would have had no value but for the existence of a market outside Alaska earned, entirely, in Alaska? And why is the answer to these questions so clear that Alaska is entitled to prevail on them as a matter of law and the taxpayers are not even entitled to a trial?

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[2] It is worth stating again exactly what production income is, and how the Oil Tax works. Take the case of Sohio, which has over half of appellants' Prudhoe Bay production. Only 1.6% of Sohio's oil is sold for consumption in Alaska; the rest is sold or exchanged, as crude oil, to third parties in California and in other Lower 48 states. R. 13414-15. The Sohio employees responsible for marketing the crude oil, like many of those responsible for operating the Prudhoe Bay field, are located in California. R. 13410. Sohio's profit is the difference between the sales price of the crude oil, on the one hand, and the cost of extracting the oil and shipping it to the point of sale, on the other. This profit is Sohio's "production income." If Sohio's profit from a sale in California is $1 million, it will have Alaska taxable income from the transaction of $1 million, California taxable income of at least $333,000 (since the sale and at least some of Sohio's property and payroll are in California), and additional taxable income in other states as well. Over 133% of its real income from the transaction will be taxable somewhere. Multiple taxation is real and obvious.

Alaska's statement that "most" Prudhoe Bay oil is transferred to appellants' own refineries, M.D. 12 n.20, is false. Most of the oil is in fact sold or exchanged to third parties in the Lower 48. R. 13410, 13415, 12692, 12736-37. All transfers to appellants' refineries, moreover, are at market prices, and are treated by the Oil Tax as sales. 15 AAC 21.122(b), (c). Alaska can hardly treat the transfers as sales for purposes of the Oil Tax and then deny the constitutional consequences of doing so.

Alaska's principal (and only honest) answer is: "Because we say so." Most of Alaska's argument begs the question. It simply assumes, without discussion and without evidence, that production income is earned entirely in Alaska. Alaska proclaims that "it is perfectly proper for Alaska to levy a tax on 100% of income earned in the state." M.D. 11. And so it is. But the question to be decided is whether the production income Alaska taxes — income resulting from the sale in California and other states of crude oil from wells in Alaska, oil produced by virtue of activities that take place in many states — can constitutionally be said to be earned in Alaska *alone*. About that question, Alaska's papers have nothing to say.

Only this calculated refusal to face the issue of where production income is earned allows Alaska to deny that the Oil Tax inevitably results in multiple taxation. Contrary to Alaska's argument, however, California's use of an apportionment formula to tax production income does not mean that California is taxing a share of income "earned in Alaska"; it means only that California has concluded (correctly) that production income is earned in part by activities in California, and that California may therefore attribute a share of that income to California. *Sjong v. State*, 622 P.2d 967, 972 (Alaska 1981). Similarly, when this Court allowed Wisconsin to tax a share of Exxon's production income, it did so on the ground that since Exxon is a unitary business Exxon's activities in Wisconsin contribute to the earning of production income. 447 U.S. at 224-26. Wisconsin and 41 other states tax an apportioned share of Exxon's production income because they believe (correctly, this Court has held) that the income is earned, in part, by activities in those states.[3] Only Alaska refuses to recognize the contributions of other states, or to apportion.

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[3] Alaska's treatment of the facts as to double taxation is notably disingenuous. M.D. 14. First, Alaska entirely ignores the Tanner Affidavit, obviously for the reason that Alaska cannot rebut its showing that Sohio is double-taxed. App. 380a. Second, Alaska says, quite falsely, that Exxon is adding together shares of production income and shares of total income to arrive at 130%; the figure of 130% reflects rather the 100% of *production* income that Alaska takes, and the 30% of *production* income that their formulas attribute to other states. And Alaska appears to argue that all states may tax whatever

As for Alaska's suggestion that it reaches no interstate values because it taxes only "value at the wellhead," that argument is little better than a play on words. The record shows without dispute that there is no market for crude oil at the wellhead at the North Slope and therefore no market price at the wellhead. See J.S. 5 n.3. What Alaska calls "value at the wellhead" is merely the mathematical result of subtracting, from the sales price of crude oil in the Lower 48, the cost of transporting the oil from the North Slope to the place where it is sold. J.S. 5 n.3. Alaska's tax therefore reaches every bit of the value created up through the time the crude oil is sold outside Alaska — value resulting, not only from the sale of the crude in the Lower 48, but also from the fact that the crude has been transported to California or Texas (where there is a market for it) from Alaska's North Slope — where there is not.[4]

Alaska tries, finally, to defend itself by claiming that the Oil Tax is "identical" to methods used in international taxation. This is simply not so.[5] And Alaska's purported state court authority is, if anything, slighter. It comprises only three cases,

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they want until such time as more than 100% of total income has been taxed somewhere. Why should Texas' lack of an income tax give Alaska the right to tax more than its share?

[4] Alaska only underlines this point when it complains that appellants count the cost of transporting crude oil to the Lower 48 as part of the costs of earning production income. M.D. 22 n.32. Transporting crude oil from the North Slope of Alaska to refineries in the Lower 48 required building and running an enormously expensive pipeline and a tanker fleet; without them, no one would have profited from Prudhoe Bay oil, which would have been almost worthless if left on the North Slope.

[5] Alaska relies, for example, on the OECD Model Convention for Avoidance of Double Taxation. Although Alaska does not bother to cite the portion of the Convention it relies on, in the Alaska Supreme Court it cited Art. 7 ¶ 2:

> "Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment."

although Alaska cites them over and over again. M.D. 3 n.7, 12, 19, 22, 28. One of them does not even involve a state seeking to impose separate accounting.[6] The other two both depend on factual findings that the taxpayers were not unitary, and that operations in the taxing state were separate and distinct from operations in other states.[7] Under such circumstances, of course,

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Unlike the Oil Tax, this language clearly requires the attribution of market profits to each of the taxpayers' facilities outside Alaska. If it were applied to the taxpayers' production income, some profits would be attributed to each of the states where the taxpayers maintained a "permanent establishment." Under the Oil Tax, Alaska takes all of the production income for itself.

This method of dividing income is sometimes called the "hypothetical subentity" or "arm's length" approach. See Container Corp. v. Franchise Tax Board, 463 U.S. 159, 184-85 (1983). The Affidavit of William J. Baumol, Professor of Economics at Princeton and NYU, and formerly President of the American Economics Association, discusses this approach in detail, considers its defects as compared with apportionment, and shows that the Oil Tax indefensibly contravenes the "arm's length" approach by engaging in a "profit assignment procedure with no basis in logic . . . which is inherently biased toward over-assignment of profit toward Alaska." App. 216a, 218a-222a, 223a-235a.

[6] Magnolia Petroleum Co. v. Oklahoma State Tax Comm'n, 121 P.2d 1008 (Okla. 1941) did not hold that separate accounting was proper or that apportionment was improper. It held that the Oklahoma Tax Commission had failed to follow Oklahoma's statute by trying to apportion the income of a single department of the taxpayer's business, rather than its entire income. 121 P.2d at 1012-13.

[7] Texas Co. v. Cooper. 107 So.2d 676, 681-83 (La. 1958); Webb Resources, Inc. v. McCoy, 401 P.2d 879, 890 (Kan. 1965). Alaska fails to report that the *Webb Resources* case is no longer good law in Kansas, which uses apportionment to tax oil production income. Amoco Production Co. v. Arnold, 518 P.2d 453 (Kan. 1974). It is also unlikely that *Texas Co. v. Cooper* has survived this Court's decisions in *Exxon v. Wisconsin* and *Mobil v. Vermont*, since the result depended heavily on the Louisiana court's 1958 view that no decisions could be found "holding that corporations engaged in the petroleum industry are unitary in character." 107 So.2d at 681.

What is most remarkable about Alaska's effort to show that separate accounting is widespread is the paucity of the examples Alaska can find. Apart from Oklahoma, Louisiana, and Kansas, where the cases Alaska cites have already been discussed, the long list in Alaska's Appendix includes a grand total of *four* instances in two states that Alaska can claim as separate accounting. Two involve Oregon; Alaska has failed to notice that Oregon repealed the statutes in question twenty years ago and replaced them with

no other state would have the right to tax income from in-state operations, and the problem of double taxation present here could not arise. By contrast, in this case Alaska stipulated, and its Supreme Court found, that the taxpayers were unitary. R. 14836; App. 15a. The cases Alaska cites, by their terms, would have been decided differently on the factual record present here.[8]

II. ALASKA DISTORTS THE CASES IT CITES.

A. The Container Decision Does Not Support Alaska.

Despite what Alaska says, the rationale of *Container* is not that states have free rein to cause whatever double taxation they please. *Container* did not, as Alaska's arguments necessarily imply, wipe out at one blow the constitutional rules that for 80 years have forbidden unapportioned taxes and have avoided double taxation by denying states the right to tax 100% of something held by this Court to be properly subject to taxation by apportionment elsewhere.

Container reflects instead the Court's judgment that, despite the double taxation that sometimes arose because of the conflict between California's worldwide unitary apportionment system and taxes levied abroad, California had no reasonable alternative available to it that would have removed double taxation. The Court noted that, unlike the Oil Tax, California's tax system did not "inevitably" produce double taxation,[9] and that

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apportionment. See Donald M. Drake Co. v. Dep't of Revenue, 500 P.2d 1041 (Ore. 1972).

[8] Few words are necessary about Alaska's analogies to calculations used for severance taxes, royalty payments, the Windfall Profit Tax, and the like. A severance tax can be imposed by only one state; no double taxation is possible and therefore no issue as to apportionment can arise. Commonwealth Edison Co. v. Montana, 453 U.S. 609, 617 (1981). Nor must the United States apportion the taxes it levies on Windfall Profit or anything else. The fact that the Oil Tax makes calculations similar to those of these concededly unapportioned taxes merely confirms that the Oil Tax is unapportioned.

[9] Since the Oil Tax taxes 100% of production income from Alaskan wells, double taxation of production income is inevitable if any state exercises, as almost all do, its constitutional right to tax that production income by apportionment. Under California's apportioned tax, however, foreign-source

the myriad of foreign tax systems made deference to them on a case-by-case basis administratively unworkable. The holding of *Container* is that the Constitution "does not require [of California] forbearance so extreme or so one-sided." 463 U.S. at 193. Nothing like that is required of Alaska here. Alaska need do nothing more than apportion its tax.[10]

B. The Requirement of Apportionment Applies to Net Income Taxes as Well as to Other Taxes.

Appellants' Jurisdictional Statement cites a long line of cases for the twin propositions that a state may not tax extraterritorial values and that a state may not tax 100% of a value that other states are entitled to tax by apportionment. J.S. 12-14. Alaska's sole answer to these cases is to shrug them off with the comment that they are gross income tax cases or property tax cases, while the Oil Tax is levied on net income. M.D. 16-17. The inconsequence of this response betrays Alaska's inability to find any meaningful ground for distinguishing the cases. For it is indisputable that no modern case from this Court has ever suggested

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income was not subjected to any California tax (let alone *double* taxed) unless the addition of foreign-source income to the domestic apportionable base outweighed the effect of including foreign property, payroll, and sales in the denominator of the formula. As Justice Brennan pointed out, the taxpayer in a companion case to *Container* paid less under a worldwide than a domestic apportionment. 463 U.S. at 188 n.25. Whether California's tax resulted in double taxation of foreign source income thus depended on the facts of the individual case. That is not true of Alaska's taxation of production income.

[10] As Alaska has since 1982. Alaska now uses a modified apportionment formula designed to cure the defects Alaska saw in UDITPA. (These are largely illusory: despite Alaska's trumpeting of the supposed "2-3% effective tax rate," Commissioner of Revenue Gallagher told the Legislature before the Oil Tax was passed that the oil industry was "meeting its fair share of taxes" and that its effective tax rate was "very close to 9%." R. 6962, 12907.) The Legislature also provided that if the Oil Tax is declared unconstitutional, modified apportionment will apply for the tax years 1978-81 as well. This legislation disposes of Alaska's scare tactic of claiming that invalidating the Oil Tax would be a "devastating blow" to Alaska. On the contrary, Alaska carefully arranged the repeal of the Oil Tax so that, as the State has said, its exposure in this litigation would be limited to a sum it "could afford without disastrous financial consequences." R. 16153. If Alaska prevails, on the other hand, it can seek to reimpose the Oil Tax.

that the requirement of apportionment is limited to property or gross receipts taxes.[11]

On the contrary, in *Moorman Mfg. Co. v. Bair*, 437 U.S. 267 (1978), Justice Stevens' opinion for the Court held that to draw a distinction between gross income and net income taxes would be "an exercise in formalism." 437 U.S. at 280-81. "[F]or purposes of constitutional review," as Justice Brennan said agreeing with the Court, "there is no distinction between a corporate income tax and a gross receipts tax." 437 U.S. at 281. Alaska's position to the contrary is indefensible.[12]

C. The Oil Tax Involves Disproportionate Taxation.

Alaska astonishingly argues that this appeal should be dismissed because "in the trial court, taxpayers resolutely refused to offer any evidence" that the Oil Tax disproportionately taxes their income. Alaska conveniently ignores the fact that its own Revenue Department could concoct no apportionment formula

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[11] The Court regularly cites gross receipts and property tax cases as stating principles applicable to net income taxes. See, e.g., ASARCO, Inc. v. Idaho State Tax Comm'n, 458 U.S. 307, 316 (1982); Merrion v. Jicarilla Apache Tribe, 455 U.S. 130, 158 n.26 (1982); Mobil v. Vermont, 445 U.S. 425, 443-46 (1980); Northwestern States Portland Cement Co. v. Minnesota, 358 U.S. 450, 462 (1959). Alaska cites Professor Hartman for the proposition that the Court "has almost always been of the opinion" that there is a difference between gross income and net income taxes. Alaska fails to reveal that the quotation comes from a section of Professor Hartman's treatise entitled "Early Development," and that he is discussing the historical development of the law, *prior to 1938*. M.D. 17 n.26.

[12] Alaska also pretends to discuss the internal consistency test, but what it says is entirely beside the point. M.D. 23-24. As the Jurisdictional Statement points out clearly, Alaska's tax system was internally inconsistent while the Oil Tax was in place because under its ordinary apportionment law (AS 43.20) Alaska applied apportionment to the total income (including production income) of a taxpayer with *no* wells in Alaska, while using the Oil Tax (AS 43.21) to capture 100% of the production income of a taxpayer *with* wells in Alaska. See J.S. 25 n.28. Alaska's "response" to this point entirely omits any reference to Alaska's ordinary apportionment law — the combination of which with the Oil Tax is the source of the problem. Alaska discusses only AS 43.21, and thus pretends the problem is non-existent. This cannot have been accidental: the issue of internal consistency was canvassed extensively in the briefs before the Alaska Supreme Court. Alaska simply preferred not to address it.

that raised half what the Oil Tax did. J.S. 22. And Alaska forgets that appellants were precluded from offering evidence in the trial court only by Alaska's own successful summary judgment motion. Even more fundamentally, Alaska's argument rests on a clear mistake of law. It reduces to the proposition that the *only* way a tax may be invalidated on grounds of duplicative or extraterritorial taxation is by quantitative proof that the income taxed is "out of all appropriate proportion" to income actually earned in the taxing state.[13]

Contrary to Alaska's argument, the cases hold that a state tax is invalid if a taxpayer proves either (1) that it necessarily involves taxation of extraterritorial values[14] or (2) that it inevitably causes duplicative taxation that is the taxing state's fault.[15] In these situations the Court does not require the quantitative showing that Alaska says is absolutely essential;[16] if the

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[13] The State purports to derive this sweeping test from the decisions in Hans Rees' Sons Inc. v. North Carolina, 283 U.S. 123 (1931), and Moorman Mfg. Co. v. Bair, 437 U.S. 267 (1978). Those cases, however, dealt with the question of the standard of proof required to show that an apportionment formula was invalid. Alaska cites no case — and could cite none — that has ever applied the test outside the context of a challenge to an apportionment formula.

[14] ASARCO, Inc. v. Idaho State Tax Comm'n, 458 U.S. 307 (1982); F.W. Woolworth Co. v. Taxation & Revenue Dep't, 458 U.S. 354 (1982). These cases are particularly instructive since, if Alaska's theory were correct, the only relevant question in ASARCO, for example, would have been whether the total income taxed by Idaho (including a share of dividend income) was "out of all appropriate proportion" to the income earned by ASARCO in Idaho, and ASARCO could have prevailed only by offering proof of ASARCO's actual earnings in Idaho. ASARCO did nothing of the sort. And the Court invalidated Idaho's tax based on no proof other than a showing that extraterritorial value was being taxed.

[15] J.D. Adams Mfg. Co. v. Storen, 304 U.S. 307 (1938); Gwin, White & Prince, Inc. v. Henneford, 305 U.S. 434 (1939); Standard Oil Co. v. Peck, 342 U.S. 382 (1952); Michigan-Wisconsin Pipe Line Co. v. Calvert, 347 U.S. 157 (1954); Central R. Co. v. Pennsylvania, 370 U.S. 607 (1962); Evco v. Jones, 409 U.S. 91 (1972).

[16] It is easy to see why no court has ever accepted Alaska's argument that a quantitative showing of disproportionality is the only basis for invalidating a state tax. Assume, for example, that the Oil Tax were amended so that it attributed to Alaska not only 100% of net production income from the

State's argument were correct, each of the cases cited in notes 14 and 15 would have to be overruled.[17]

III. CONCLUSION

For the reasons given here and in appellants' Jurisdictional Statement, the Court should note probable jurisdiction and set this matter for full briefing and argument.

DATED: December 26, 1985

Respectfully submitted,

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taxpayers' wells in Alaska, but 100% of net production income from their wells in Mississippi as well. It is plain that such a tax would be unconstitutional. On the State's theory, however, there would be nothing wrong with it. If net production income from wells in Alaska was $100 million, and net production income from wells in Mississippi was $1 million, addition of the Mississippi income to the Alaska pool would raise total taxable income only by 1%, plainly not enough to render it "out of all appropriate proportion" to Alaska income. While such a hypothetical is not this case, it shows that the principle on which the State purports to rely is mischievous and wrong. Quantitative proof of overtaxation is not the only way to invalidate a tax.

[17] Alaska's suggestion that the Court refuse plenary consideration to this appeal because Congress may take some unspecified action in the future is baseless. The only bill Alaska cites as evidence of "active congressional initiatives," S.1113, is Senator Mathias's bill to restrict apportionment. He has introduced a similar bill, with no success whatever, in every Congress since 1965. As for President Reagan's proposals, they address solely whether states may use worldwide apportionment, an issue that is not remotely present in this case. The President's proposals would leave apportionment of *domestic* income entirely unaffected. Moreover, Alaska's reference to such "prudential considerations" overlooks the fact that this is an appeal, not a petition for certiorari.

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EXHIBIT A

alaska

EXECUTIVE BUDGET

BOOK I - OPERATING BUDGET

FISCAL 198

AY S. HAMMOND

OVERNOR

General Assumptions: Inflation of 9% in early years, dropping to 7% long term.
Rate of interest on both funds: rate of inflation plus 1%.
Petroleum revenues include Beaufort bonus, include gas pipeline.

Specific Assumptions: Growth rate of real, per capita appropriations is 0%.
Growth rate of real, per capita sustainable revenue is 1%.
Permanent Fund contribution rate is 25%.

Note: All values are expressed in nominal dollars.
Figures are expressed in millions (e.g. 100.0 = $100,000,000)

Year	Total State GF Revenues	Sustainable Revenues	Interest Revenues	Petroleum Revenues	State GF Expenditures	GF Balance	PF Balance
1981	3563.35	353.499	139.395	3067.73	1200.64	3535.72	788.515
1982	5303.07	398.947	416.915	4480.54	1341.58	7016.18	1272.21
1983	6373.65	455.603	752.586	5159.36	1516.94	11310.7	1834.42
1984	7327.37	506.321	1193.58	5622.57	1669.11	16349.0	2454.33
1985	8437.51	545.653	1631.38	6259.38	1780.96	22310.0	3149.92
1986	9405.37	597.166	2054.61	6753.79	1929.80	29028.8	3906.71
1987	10628.6	658.707	2657.89	7313.16	2107.60	36727.5	4728.92
1988	11838.6	726.759	3345.54	7768.39	2302.31	45388.9	5603.82
1989	13149.4	801.757	4115.11	8235.74	2514.75	55094.5	6532.84
1990	14306.0	884.407	4973.33	8452.60	2746.52	65698.3	7488.62
1991	15400.9	976.219	5906.18	8523.66	3001.63	77130.7	8455.39
1992	15933.7	1077.44	6906.80	7955.81	3280.05	88876.5	9363.37
1993	15731.5	1189.88	7927.95	6620.90	3586.50	100256.	10129.2
1994	16017.1	1315.78	8908.06	5801.55	3926.70	111666.	10808.9
1995	16475.8	1454.74	9883.75	5146.67	4298.42	123239.	11413.1
1996	16931.8	1608.10	10866.5	4467.58	4704.52	134936.	11943.7
1997	17499.6	1778.54	11853.2	3879.24	5151.65	146818.	12409.6
1998	18180.4	1966.70	12849.7	3376.36	5640.25	158948.	12819.6
1999	18962.5	2175.80	13861.7	2938.40	6178.15	171372.	13180.5
2000	19841.8	2406.68	14893.4	2556.19	6766.05	184130.	13498.1